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From:

Sent: Monday, February 22, 2010 11:23:53 AM

To:

Cc:

Subject: Single member LLCs

I read through this determination letter. [REDACTED]

[REDACTED] Starting with wages paid on or after 1/2009, a single member LLC (assuming it has not elected corporate treatment) is no longer disregarded as separate from its owners for federal employment tax purposes. This means the single member LLC is the liable entity. [REDACTED]

[REDACTED]

I'm copying [REDACTED], the branch chief of the [REDACTED]. Her branch primarily works that issue for us and worked heavily on the final regulations that changed the rules